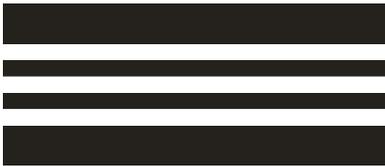


20101



Utah Corporation Franchise or Income Tax Return

2011
TC-20

For calendar year 2011 or fiscal year (mm/dd/yyyy):
beginning - and ending -

• Amended Return (code 1 - 4)

• Mark "X" if you filed federal form 8886

Mark "X" if this is a new address:

- Physical address
- Mailing address

Employer Identification Number

UT Incorporation/Qualification No.

- 1 If this corporation conducted any Utah business activity during the taxable year, enter "X" • 1
- 2 If this corporation joined in a federal consolidated return, enter "X" • 2
- 3 Mark "X" (one only) if this return constitutes a:
 - 3 a "water's edge" combined report
 - 3 b "water's edge" election under UC §59-7-402(2)
 - 3 c "worldwide" combined report
- 4 If this corporation made an election for any member of the federal affiliated group during the taxable year, enter "X"
 - 4 a IRC Section 338
 - 4 b IRC Section 338(h)(10)
 - 4 c IRC Section 336(e)
- 5 If this return includes any financial institution defined by Tax Commission Rule R865-6F-32, enter "X" • 5
- 6 Ultimate U.S. parent's name • EIN • 6
- 7 Total tax - enter amount from Schedule A, line 26 • 7
- 8 Total refundable credits and prepayments - enter amount from Schedule A, line 30 • 8
- 9 **Tax due** - subtract line 8 from line 7 (not less than zero) • 9
- 10 Penalties and interest (see instructions) 1 0
- 11 **Pay this amount** - add lines 9 and 10. Make check payable to Utah State Tax Commission • 1 1
- 12 **Overpayment** - subtract line 7 from line 8 (not less than zero) 1 2
- 13 Amount of overpayment on line 12 to be applied to next taxable year • 1 3
- 14 **Refund** - subtract line 13 from line 12 • 1 4
- 15 Mark "X" for each quarterly estimated prepayment meeting an exception (attach documentation):
 - 1st • 2nd
 - 3rd • 4th

USTC USE ONLY

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

SIGN	Signature of officer	Title	Date	"X" if USTC may discuss return with preparer below
HERE				
Paid Preparer's Section	Preparer's signature	Date	Preparer's telephone number	Preparer's • PTIN
	Firm's name and address			Preparer's • EIN

Note: Utah Code §59-7-519 extends the Statute of Limitations for tax assessment when required information is not fully reported.

1 What is the date of incorporation _____ and in what state?

2 If this corporation is dissolved or withdrawn, see Dissolution or Withdrawal in the General Instructions.

3 Yes No Did this corporation at any time during its tax year own more than 50 percent of the voting stock of another corporation or corporations? If yes, provide the following for each corporation so owned. Attach additional pages if needed.

Name of corporation

Address

City, State, Zip Code

Percent of stock owned _____ % Date stock acquired

4 Yes No Is 50 percent or more of the voting stock of this corporation owned by another corporation? If yes, provide the following information about the corporation.

Name of corporation

Address

City, State, Zip Code

Percent of stock owned _____ %

5 Yes No Did this corporation or its subsidiary(ies) have a change in control or ownership or acquire control or ownership of any other legal entity this year?

6 Where are the corporate books and records maintained?

7 What is the state of commercial domicile?

• 8 What is the last year for which a federal examination has been completed?

Under separate cover, send a summary and supporting schedules for all federal adjustments and the federal tax liability for each year for which federal audit adjustments have not been reported to the Tax Commission and indicate date of final determination. Forward information to:

Auditing Division, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134-2000.

• 9 For what years are federal examinations now in progress, and/or final determination of past examinations still pending?

• 10 For what years have extensions for proposing additional assessments of federal tax been agreed to with the Internal Revenue Service?

1	Unadjusted income (loss) before NOL and special deductions from federal form 1120, line 28	• 1		
2	Additions to unadjusted income from Schedule B, line 15	• 2		
3	Add lines 1 and 2	3		
4	Subtractions from unadjusted income from Schedule C, line 16	• 4		
5	Adjusted income (loss) - subtract line 4 from line 3	• 5		
6	Utah nonbusiness income net of expenses from Schedule H, line 14	• 6		
7	Non-Utah nonbusiness income net of expenses from Schedule H, line 28	• 7		
8	Total nonbusiness income net of expenses - add lines 6 and 7	8		
9	Apportionable income (loss) before contributions deduction - subtract line 8 from line 5	• 9		
10	Utah contributions deduction from Schedule D, line 6	• 10		
11	Apportionable income (loss) - subtract line 10 from line 9	11		
12	Apportionment fraction - enter 1.000000, or Schedule J, line 9, 13 or 16, if applicable	12		
13	Apportioned income (loss) - line 11 multiplied by line 12	• 13		
14	Utah nonbusiness income net of expenses (from line 6 above)	14		
15	Utah income (loss) before Utah net loss deduction - add line 13 and line 14	• 15		
	If line 15 is a loss and you elected to forego the federal net operating loss carryback, do you want to forego the Utah loss carryback? If no box is checked, the loss will be treated as a carryback. Use form TC-20L to claim a refund of prior year tax for a loss carryback.	•	Yes	• No
16	Utah net loss carried forward from prior years (attach documentation)	• 16		
17	Net Utah taxable income (loss) - subtract line 16 from line 15	• 17		
18	Calculation of tax (see instructions):			
	a Multiply line 17 by 5% (.05) (not less than zero)	18 a		
	b Minimum tax - enter \$100 or amount from Schedule M, line b	• 18 b		
	Tax amount - enter the greater of line 18a or line 18b	• 18		
19	Interest on installment sales	• 19		
20	Recapture of low-income housing credit	• 20		
21	Total tax - add lines 18 through 20 Carry to Schedule A, page 2, line 22	• 21		

20104 **Schedule A - Utah Net Taxable Income and Tax**
(continued)
 EIN

- 2 2 Enter tax from Schedule A, page 1, line 21 • 2 2
- 2 3 Nonrefundable credits (see instructions for two-digit codes)
- | <u>Code</u> | <u>Amount</u> | <u>Code</u> | <u>Amount</u> |
|---|---------------|-------------|---------------|
| • 2 3 a | | • 2 3 b | |
| • 2 3 c | | • 2 3 d | |
| • 2 3 e | | • 2 3 f | |
| Total nonrefundable credits - add lines 23a through 23f | | | |
- 2 3
- 2 4 Net tax - subtract line 23 from line 22 (cannot be less than line 18b or less than zero) • 2 4
- 2 5 Use tax, if \$400 or less (see instructions) • 2 5
- 2 6 **Total tax** - add lines 24 and 25 • 2 6
 Enter here and on TC-20, line 7

- 2 7 Refundable credits (see instructions for two-digit codes)
- | <u>Code</u> | <u>Amount</u> | <u>Code</u> | <u>Amount</u> |
|--|---------------|-------------|---------------|
| • 2 7 a | | • 2 7 b | |
| • 2 7 c | | • 2 7 d | |
| Total refundable credits - add lines 27a through 27d | | | |
- 2 7
- 2 8 Prepayments from Schedule E, line 4 • 2 8
- 2 9 Amended return only (see instructions) • 2 9
- 3 0 **Total refundable credits and prepayments** - add lines 27 through 29 • 3 0
 Enter here and on TC-20, line 8

1	Interest from state obligations	• 1
2	a Income taxes paid to any state	• 2 a
	b Franchise or privilege taxes paid to any state	• 2 b
	c Corporate stock taxes paid to any state	• 2 c
	d Any income, franchise or capital stock taxes imposed by a foreign country	• 2 d
	e Business and occupation taxes paid to any state	• 2 e
3	Safe harbor lease adjustments	• 3
4	Capital loss carryover	• 4
5	Federal deductions taken previously on a Utah return	• 5
6	Federal charitable contributions from federal form 1120, line 19	• 6
7	Gain (loss) on IRC Sections 338(h)(10) or 336(e)	• 7
8	Adjustments due to basis difference	• 8
9	Expenses attributable to 50 percent unitary foreign dividend exclusion	• 9
1 0	Installment sales income previously reported for federal but not Utah purposes	• 1 0
1 1	Non-qualified withdrawal from Utah Educational Savings Plan (UESP) 529 account	• 1 1
1 2	Income (loss) from IRC Section 936 corporations	• 1 2
1 3	Foreign income (loss) for worldwide combined filers	• 1 3
1 4	Income (loss) of unitary corporations not included in federal consolidated return	• 1 4
1 5	Total additions - add lines 1 through 14 Enter here and on Schedule A, line 2	• 1 5

20106 **Schedule C - Subtractions from Unadjusted Income**
EIN

TC-20, Sch. C
2011

1	Intercompany dividend elimination (see instructions)	• 1
2	Foreign dividend gross-up	• 2
3	Net capital loss	• 3
4	a Federal jobs credit salary reduction	• 4 a
	b Federal research and development credit expense reduction	• 4 b
	c Federal orphan drug credit clinical testing expense reduction	• 4 c
	d Expense reduction for other federal credits (attach schedule)	• 4 d
5	Safe harbor lease adjustments	• 5
6	Federal income previously taxed by Utah	• 6
7	Fifty percent exclusion for dividends from unitary foreign subsidiaries	• 7
8	Fifty percent exclusion of foreign operating company income (loss)	• 8
9	Gain (loss) on stock sale not recognized for federal purposes (but included in taxable income) when IRC Sections 338(h)(10) or 336(e) have been elected	• 9
1 0	Basis adjustments	• 1 0
1 1	Interest expense not deducted on federal return under IRC Section 265(b) or 291(e)	• 1 1
1 2	Dividends received from admitted insurance company subsidiaries exempt under UC §59-7-102(1)(c)	• 1 2
1 3	Contributions to Utah Educational Savings Plan (UESP) 529 account(s)	• 1 3
1 4	Dividends received or deemed received by a member of the unitary group from a captive REIT	• 1 4
1 5	IRC Section 857(b)(2)(E) deduction from a captive REIT	• 1 5
1 6	Total subtractions - add lines 1 through 15 Enter here and on Schedule A, line 4	• 1 6

20107 **Schedule D - Utah Contributions Deduction**
EIN

TC-20, Sch. D
2011

- 1 Apportionable income before contributions deduction from Schedule A, line 9
If a loss, no contribution deduction is allowed • 1
- 2 Utah contribution limitation - multiply line 1 by 10% (.10) 2
- 3 Current year contributions • 3
- 4 Utah contribution carryforward (attach schedule) • 4
- 5 Total contributions available - add lines 3 and 4 5
- 6 **Utah contributions deduction** - lesser of line 2 or line 5
Enter here and on Schedule A, line 10 • 6
- 7 Contribution carryover to next year - subtract line 6 from line 5 • 7

Schedule E - Prepayments of Any Type

TC-20, Sch. E

- 1 Overpayment applied from prior year 1
- 2 Extension prepayment Date: Check No.: 2
- 3 Other prepayments (attach additional pages if necessary):

<u>Date</u>	<u>Check No.</u>	<u>Amount</u>
a		
b		
c		
d		
- Total of other prepayments - add lines 3a through 3d 3
- 4 Total prepayments - add lines 1 through 3
Enter here and on Schedule A, line 28 4

(use with TC-20, TC-20S,
 TC-20MC, and TC-65)

Note: Failure to complete this form may result in disallowance of the nonbusiness income.

Part 1 - Utah Nonbusiness Income (nonbusiness income allocated to Utah)

	A	B	C	D	E
	Type of Utah Nonbusiness Income	Acquisition Date of Utah Nonbusiness Asset(s)	Beginning Value of Investment Used to Produce Utah Nonbusiness Income	Ending Value of Investment Used to Produce Utah Nonbusiness Income	Utah Nonbusiness Income
1 a					
1 b					
1 c					
1 d					
1 e					
2	Total of columns C and D				
3	Total Utah nonbusiness income - add column E for lines 1a through 1e				

	Description of direct expenses related to:	Amount of Direct Expense
4 a	Line 1a above	
4 b	Line 1b above	
4 c	Line 1c above	
4 d	Line 1d above	
4 e	Line 1e above	
5	Total direct related expenses - add lines 4a through 4e	
6	Utah nonbusiness income net of direct related expenses - subtract line 5 from line 3	

	Column A - Total Assets Used to Produce Utah Nonbusiness Income	Column B - Total Assets
7	Beginning-of-year assets (enter in Column A the amount from line 2, col. C)	
8	End-of-year assets (enter in Column A the amount from line 2, col. D)	
9	Sum of beginning and ending asset values (add lines 7 and 8)	
10	Average assets values - line 9 divided by 2	
11	Utah nonbusiness assets ratio - line 10, Column A, divided by line 10, Column B	
12	Interest expense deducted in computing Utah taxable income (see instructions)	
13	Indirect related expenses for Utah nonbusiness income - line 11 multiplied by line 12	
14	Total Utah nonbusiness income net of expenses - subtract line 13 from line 6	
	Enter on: TC-20, Schedule A, line 6; TC-20S, Schedule A, line 7; or TC-65, line 10	

(use with TC-20, TC-20S,
 TC-20MC, and TC-65)

Part 2 - Non-Utah Nonbusiness Income (nonbusiness income allocated outside Utah)

	A	B	C	D	E
	Type of Non-Utah Nonbusiness Income	Acquisition Date of Non-Utah Nonbusiness Asset(s)	Beginning Value of Investment Used to Produce Non-Utah Nonbusiness Income	Ending Value of Investment Used to Produce Non-Utah Nonbusiness Income	Non-Utah Nonbusiness Income
1 5 a					
1 5 b					
1 5 c					
1 5 d					
1 5 e					
1 6	Total of columns C and D				
1 7	Total non-Utah nonbusiness income - add column E for lines 15a through 15e				

	Description of direct expenses related to:	Amount of Direct Expense
1 8 a	Line 15a above	
1 8 b	Line 15b above	
1 8 c	Line 15c above	
1 8 d	Line 15d above	
1 8 e	Line 15e above	
1 9	Total direct related expenses - add lines 18a through 18e	
2 0	Non-Utah nonbusiness income net of direct related expenses - subtract line 19 from line 17	

	Column A - Total Assets Used to Produce Non-Utah Nonbusiness Income	Column B - Total Assets
2 1	Beginning-of-year assets (enter in Column A the amount from line 16, col. C)	
2 2	End-of-year assets (enter in Column A the amount from line 16, col. D)	
2 3	Sum of beginning and ending asset values (add lines 21 and 22)	
2 4	Average assets values - line 23 divided by 2	
2 5	Non-Utah nonbusiness assets ratio - line 24, Column A, divided by line 24, Column B	
2 6	Interest expense deducted in computing Utah taxable income (see instructions)	
2 7	Indirect related expenses for non-Utah nonbusiness income - line 25 multiplied by line 26	
2 8	Total non-Utah nonbusiness income net of expenses - subtract line 27 from line 20	
	Enter on: TC-20, Schedule A, line 7; TC-20S, Schedule A, line 8; or TC-65, line 11	

(use with TC-20, TC-20S,
TC-20MC, and TC-65)

Note: Use this schedule only if the entity does business in Utah and one or more other states and income must be apportioned to Utah.

Briefly describe the nature and location(s) of your Utah business activities:

Apportionable Income Factors

	Column A Inside Utah	Column B Inside and Outside Utah
1 Property Factor		
a Land	• 1 a	•
b Depreciable assets	• 1 b	•
c Inventory and supplies	• 1 c	•
d Rented property	• 1 d	•
e Other tangible property	• 1 e	•
f Total tangible property - add lines 1a through 1e	• 1 f	•
2 Property factor (to six decimals) - line 1f, Column A, divided by line 1f, Column B		• 2
3 Payroll Factor		
a Total wages, salaries, commissions and other compensation	• 3 a	•
4 Payroll factor (to six decimals) - line 3a, Column A, divided by line 3a, Column B		• 4
5 Sales Factor		
a Total sales (gross receipts less returns and allowances)		• 5 a
b Sales delivered or shipped to Utah purchasers from outside Utah	• 5 b	
c Sales delivered or shipped to Utah purchasers from within Utah	• 5 c	
d Sales shipped from Utah to the United States government	• 5 d	
e Sales shipped from UT to buyers in states where corp. has no nexus (corporation not taxable in buyer's state)	• 5 e	
f Rent and royalty income	• 5 f	•
g Service income (attach schedule)	• 5 g	•
h Total sales and services (add lines 5a through 5g)	• 5 h	•
6 Sales factor (to six decimals) - line 5h, Column A, divided by line 5h, Column B		• 6

Continued on page 2

**Sales Factor Weighted Taxpayers complete only Part 3 (see instructions).
All others complete Part 1, or Part 2 if electing to double-weight the sales factor.**

▶ 7 **All entities - enter your NAICS code here** • 7

Part 1 Equally-weighted Three Factor Formula Election

8 Add lines 2, 4 and 6 8

9 Calculate the **Apportionment Fraction** to **SIX DECIMALS** • 9
Divide line 8 by 3 (or the number of factors present)

Part 2 Double-weighted Sales Factor Formula Election

1 0 Enter "X" if electing the double-weighted sales factor • 1 0

1 1 Double sales factor - multiply line 6 by 2 1 1

1 2 Add lines 2, 4 and 11 1 2

1 3 Calculate the **Apportionment Fraction** to **SIX DECIMALS** • 1 3
Divide line 12 by 4 (or the number of factors present, counting the sales factor twice)

Part 3 Sales Factor Weighted Taxpayers Only (see instructions below) *

1 4 Four times the sales factor - multiply line 6 by 4 1 4

1 5 Add lines 2, 4 and 14 1 5

1 6 Calculate the **Apportionment Fraction** to **SIX DECIMALS** • 1 6
Divide line 15 by 6 (or the number of factors present, counting the sales factor four times)

Enter the fraction from line 9, line 13, or line 16 above, as follows:

- TC-20 filers:** enter on TC-20, Schedule A, line 12
- TC-20S filers:** enter on TC-20S, Schedule A, line 11
- TC-20MC filers:** enter on TC-20MC, Schedule A, where indicated
- TC-65 filers:** enter on TC-65, Schedule A, line 14

* A **Sales Factor Weighted Taxpayer** is a taxpayer having greater than 50% of total sales everywhere generated by economic activities performed by the taxpayer, and classified in any NAICS code except those in sections 21, 31, 32, 33, 48, 49, 51 (except Subsector 519), or 52. See Schedule J instructions for more information.

Instructions

- * List **only** corporations incorporated, qualified or doing business in Utah.
- * If you need more lines, use the Schedule M, Supplemental Sheet (page 2 of this schedule).
- * Federal schedules may not be substituted, since they may include corporations excluded from Utah reporting.
- * Corporations required to file in Utah but not listed on this form will not be considered to have met the Utah filing requirement.
- * The minimum tax of \$100 per corporation (including the parent corporation if incorporated, qualified or doing business in Utah) listed on this schedule must be entered on Schedule A, line 18b.

Minimum Tax

- a Total number of corporations incorporated, qualified or doing business in Utah • a
- b Multiply line a by \$100 (minimum tax per corporation) • b
Enter on Schedule A, line 18b

Parent/Affiliate/Subsidiary Corporations Included in the Combined Filing

• EIN	Utah Incorporation/ Qualification Number	Name	Tax year-end (if diff. than parent)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			

- * See instructions on TC-20, Schedule M
- * Add the corporations on each **Supplemental Sheet** to the total on Schedule M subject to the \$100 minimum tax per corporation.

Parent/Affiliate/Subsidiary Corporations Included in the Combined Filing

• EIN	Utah Incorporation/ Qualification Number	Name	Tax year-end (if diff. than parent)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			

Schedule A - Utah Net Taxable Income and Tax Calculation													TC-20, Sch. A		Page 1
20103													2011		
EIN 99-99999999															
1	Unadjusted income (loss) before NOL and special deductions from federal form 1120, line 28												• 1	9999999999999999	8
2	Additions to unadjusted income from Schedule B, line 15												• 2	9999999999999999	10
3	Add lines 1 and 2												3	9999999999999999	12
4	Subtractions from unadjusted income from Schedule C, line 16												• 4	9999999999999999	14
5	Adjusted income (loss) - subtract line 4 from line 3												• 5	9999999999999999	16
6	Utah nonbusiness income net of expenses from Schedule H, line 14												• 6	9999999999999999	18
7	Non-Utah nonbusiness income net of expenses from Schedule H, line 28												• 7	9999999999999999	20
8	Total nonbusiness income net of expenses - add lines 6 and 7												8	9999999999999999	22
9	Apportionable income (loss) before contributions deduction - subtract line 8 from line 5												• 9	9999999999999999	24
10	Utah contributions deduction from Schedule D, line 6												• 10	9999999999999999	26
11	Apportionable income (loss) - subtract line 10 from line 9												11	9999999999999999	28
12	Apportionment fraction - enter 1.000000, or Schedule J, line 9, 13 or 16, if applicable												12	9.99999999	30
13	Apportioned income (loss) - line 11 multiplied by line 12												• 13	9999999999999999	32
14	Utah nonbusiness income net of expenses (from line 6 above)												14	9999999999999999	34
15	Utah income (loss) before Utah net loss deduction - add line 13 and line 14												• 15	9999999999999999	36
16	If line 15 is a loss and you elected to forego the federal net operating loss carryback, do you want to forego the Utah loss carryback? If no box is checked, the loss will be treated as a carryback. Use form TC-20L to claim a refund of prior year tax for a loss carryback.												• <input checked="" type="checkbox"/> Yes	• <input checked="" type="checkbox"/> No	38
16	Utah net loss carried forward from prior years (attach documentation)												• 16	9999999999999999	41
17	Net Utah taxable income (loss) - subtract line 16 from line 15												• 17	9999999999999999	43
18	Calculation of tax (see instructions):														45
18a	Multiply line 17 by 5% (.05) (not less than zero)												18a	9999999999999999	47
18b	Minimum tax - enter \$100 or amount from Schedule M, line b												• 18b	9999999999999999	49
18	Tax amount - enter the greater of line 18a or line 18b												• 18	9999999999999999	51
19	Interest on installment sales												• 19	9999999999999999	53
20	Recapture of low-income housing credit												• 20	9999999999999999	55
21	Total tax - add lines 18 through 20												• 21	9999999999999999	57
	Carry to Schedule A, page 2, line 22														58

Schedule D - Utah Contributions Deduction										TC-20, Sch. D											
20107										2011											
EIN 99-9999999																					
1	Apportionable income before contributions deduction from Schedule A, line 9										• 1	9999999999999999.									
	If a loss, no contribution deduction is allowed																				
2	Utah contribution limitation - multiply line 1 by 10% (.10)										2	9999999999999999.									
3	Current year contributions										• 3	9999999999999999.									
4	Utah contribution carryforward (attach schedule)										• 4	9999999999999999.									
5	Total contributions available - add lines 3 and 4										5	9999999999999999.									
6	Utah contributions deduction - lesser of line 2 or line 5										• 6	9999999999999999.									
	Enter here and on Schedule A, line 10																				
7	Contribution carryover to next year - subtract line 6 from line 5										• 7	9999999999999999.									

Schedule E - Prepayments of Any Type										TC-20, Sch. E											
1	Overpayment applied from prior year										1	9999999999999999.									
2	Extension prepayment										2	9999999999999999.									
	Date: 99/99/9999 Check No.: 99999999																				
3	Other prepayments (attach additional pages if necessary):																				
	Date Check No. Amount																				
a	99/99/9999 99999999 9999999999999999.																				
b	99/99/9999 99999999 9999999999999999.																				
c	99/99/9999 99999999 9999999999999999.																				
d	99/99/9999 99999999 9999999999999999.																				
	Total of other prepayments - add lines 3a through 3d										3	9999999999999999.									
4	Total prepayments - add lines 1 through 3										4	9999999999999999.									
	Enter here and on Schedule A, line 28																				

6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	
Schedule J - Apportionment Schedule (continued)																																																																	TC-20, Sch. J										Page 2
20164																																																																	2011										
EIN 99-9999999																																																																											
																																																																	(use with TC-20, TC-20S, TC-20MC, and TC-65)										
Sales Factor Weighted Taxpayers complete only Part 3 (see instructions).																																																																											
All others complete Part 1, or Part 2 if electing to double-weight the sales factor.																																																																											
▶ 7 All entities - enter your NAICS code here																																																																	• 7										999999
Part 1 Equally-weighted Three Factor Formula Election																																																																											
8 Add lines 2, 4 and 6																																																																	8										9.999999
9 Calculate the Apportionment Fraction to SIX DECIMALS																																																																	• 9										9.999999
Divide line 8 by 3 (or the number of factors present)																																																																											
Part 2 Double-weighted Sales Factor Formula Election																																																																											
1 0 Enter "X" if electing the double-weighted sales factor																																																																	• 1 0										X
1 1 Double sales factor - multiply line 6 by 2																																																																	1 1										9.999999
1 2 Add lines 2, 4 and 11																																																																	1 2										9.999999
1 3 Calculate the Apportionment Fraction to SIX DECIMALS																																																																	• 1 3										9.999999
Divide line 12 by 4 (or the number of factors present, counting the sales factor twice)																																																																											
Part 3 Sales Factor Weighted Taxpayers Only (see instructions below) *																																																																											
1 4 Four times the sales factor - multiply line 6 by 4																																																																	1 4										9.999999
1 5 Add lines 2, 4 and 14																																																																	1 5										9.999999
1 6 Calculate the Apportionment Fraction to SIX DECIMALS																																																																	• 1 6										9.999999
Divide line 15 by 6 (or the number of factors present, counting the sales factor four times)																																																																											
Enter the fraction from line 9, line 13, or line 16 above, as follows:																																																																											
TC-20 filers: enter on TC-20, Schedule A, line 12																																																																											
TC-20S filers: enter on TC-20S, Schedule A, line 11																																																																											
TC-20MC filers: enter on TC-20MC, Schedule A, where indicated																																																																											
TC-65 filers: enter on TC-65, Schedule A, line 14																																																																											
* A Sales Factor Weighted Taxpayer is a taxpayer having greater than 50% of total sales everywhere generated by economic activities performed by the taxpayer, and classified in any NAICS code except those in sections 21, 31, 32, 33, 48, 49, 51 (except Subsector 519), or 52. See Schedule J instructions for more information.																																																																											

6

7

8 **Instructions**

- 9 * List **only** corporations incorporated, qualified or doing business in Utah.
- 10 * If you need more lines, use the Schedule M, Supplemental Sheet (page 2 of this schedule).
- 11 * Federal schedules may not be substituted, since they may include corporations excluded from Utah reporting.
- 12 * Corporations required to file in Utah but not listed on this form will not be considered to have met the Utah filing requirement.
- 13 * The minimum tax of \$100 per corporation (including the parent corporation if incorporated, qualified or doing business in Utah) listed on this schedule must be entered on Schedule A, line 18b.

16 **Minimum Tax**

17	a	Total number of corporations incorporated, qualified or doing business in Utah	• a	999999
18				
19	b	Multiply line a by \$100 (minimum tax per corporation)	• b	99999999999999
20		<i>Enter on Schedule A, line 18b</i>		

22 **Parent/Affiliate/Subsidiary Corporations Included in the Combined Filing**

23	24	• EIN	Utah Incorporation/ Qualification Number	Name	Tax year-end (if diff. than parent)
26	1	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
27					
28	2	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
29					
30	3	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
31					
32	4	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
33					
34	5	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
35					
36	6	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
37					
38	7	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
39					
40	8	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
41					
42	9	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
43					
44	10	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
45					
46	11	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
47					
48	12	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
49					
50	13	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
51					
52	14	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
53					
54	15	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
55					
56	16	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
57					
58	17	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
59					
60	18	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
61					
62	19	99-9999999	99999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99/99/9999
63					

